

**ACCOUNTING EXAMINING BOARD  
MINUTES  
MADISON, WISCONSIN  
October 1, 1999**

**PRESENT:** Frederick Franklin, Sharon Hamilton, Jim Johnson, Thomas Kilkenny,  
Frank Probst

**EXCUSED:** Roman Jungers

**STAFF PRESENT:** Jan Bobholz, Donald Rittel, and Jan Neitzel; members of the Division of  
Enforcement were present for portions of the meeting.

**GUESTS:** Arland Stone-WAA  
Alan Schulman-WI CPA

**CALL TO ORDER**

The meeting was called to order at 9:04 a.m. by Frank Probst, Chair. A quorum of 5 members was present.

**AGENDA**

**MOTION:** Jim Johnson moved, seconded by Sharon Hamilton, to accept the agenda as published. Motion carried unanimously.

**MINUTES (August 13, 1999)**

**MOTION:** Tom Kilkenny moved, seconded by Jim Johnson, to approve the minutes as written. Motion carried unanimously.

**ADMINISTRATIVE REPORT**

**Secretary Cummings' Report**

Secretary Cummings was not available.

**Bureau Directors Report**

Jan Bobholz reported on behalf of Alfred Hall, who was not available.

- Accounting Examining Board Roster

The Board members made several changes on the August 1999 roster.

- Applications Reviewed

The following applicants for public accounting were issued a credential, pursuant to staff delegation. Applicants applied, based on examination, transfer of credit from another state (identified by #) and endorsement of license from another state (identified by \*).

## **FOR REGISTRATION AS A CERTIFIED PUBLIC ACCOUNTANT**

### **APPLICATIONS REVIEWED -Approved 10**

BLAHA, BRIAN J 9/23/99  
DAVIS, BETSY 9/30/99  
DRAGOO, AMIEE L 9/22/99  
HAEN, JASON 9/23/99  
HALLER, ERIC J 9/23/99  
HERSON, DAWN L 9/23/99  
IWEN, MELISSA 8/13/99  
MCDONALD, WILLIAM 9/17/99  
MILLER, JENNIFER 9/17/99  
PHILLIPS, JAMES W 9/17/99

- To-Pass-Folder

Information was circulated in the To-Pass-Folder and duly noted.

## **STRATEGIC PLANNING**

### **Discussion of the Uniform Accountancy Act**

- UAA Exposure Draft, Third Edition, Revised

The Board received a copy of the July 7, 1999, memo relating to the UAA Exposure Draft.

Don Rittel explained his October 1, 1999, memo relating to the Board's proposed acceptance of the UAA and stated that rule and statutory changes in Wisconsin would be needed.

Don Rittel explained the legislative process to introduce statutory changes.

Mr. Rittel recommended the Board discuss the UAA and determine the areas they feel have the greatest impact in Wisconsin, to meet with other interested parties to obtain information on UAA provisions, and to analyze the impact of adopting the UAA on the accounting profession in Wisconsin.

- "Substantial Equivalency"...Impact Upon Adoption in Wisconsin

The adoption of the Substantial Equivalency provisions within the UAA would permit CPAs to work in Wisconsin without being required to obtain a certificate and license in this state, providing they are in good standing in other states who meet the requirements under the UAA.

- Comparison of UAA and Wisconsin CPA Requirements

The Board discussed the changes required to make Wisconsin's CPA requirements UAA compatible. Some of the required changes are: Changing the 2-year experience requirement to a 1-year requirement, elimination of the ethics exam, limiting the amount of time to practice temporarily in Wisconsin without additional notification, and determining whether a fee should be

charged for temporary practice. Modification of UAA language to fit Wisconsin standards may be necessary.

The Board discussed the pros and cons of implementing mandatory CPE.

By consensus, the Board agreed Wisconsin's CPE requirement should match the UAA requirement of 120 hours every 3 years.

- Comparison of UAA and Wisconsin CPA Requirements Regarding:

The Board discussed Wisconsin requiring all firms to be owned by CPA's, the UAA does not require ownership by CPA's.

The Board discussed Wisconsin requiring licensure of all firms except sole proprietors, the UAA requires licensure of all CPA firms.

The Board discussed the proposed change using "CPA" in non-CPA owned firms. The Board will obtain information relating to the use of "CPA" in non-CPA owned firms and discuss this more at the December 3, 1999, board meeting.

- Comparison of UAA and Wisconsin CPA Requirements Regarding:

Attest Service and Experience to Perform Attest Service would require a statutory change to allow non-CPA's to perform attest services before adopting the UAA.

Safe Harbor Language would require a rule change to allow non-CPA's to perform compilations before UAA adoption.

Interstate Reciprocity would require elimination of the Ethics Examination before adoption of the UAA.

## **NASBA**

### **Annual Meeting, 10/13/-16/1999**

The Board will not have a representative at NASBA's annual meeting 10/13-16/99.

### **Executive Directors Annual Conference**

The Board discussed representation at the Executive Directors Annual Conference by Alfred Hall.

**MOTION:** Jim Johnson moved, seconded by Sharon Hamilton, to have Alfred Hall attend the Executive Directors Annual Conference. Motion carried unanimously.

## **AICPA**

### **UAA Summit Delegate (Chicago IL) Date TBA**

Frank Probst discussed the September 22, 1999, letter from Kathy Eddy and Will Pugh, regarding the 1999 AICPA/NASBA Legislative & Regulatory Conference, stating that the purpose of the

Uniform Accountancy Act (UAA) Summit Meeting is to have the Accounting Board Chairperson from each state meet to discuss the recent changes in the UAA.

**MOTION:** Jim Johnson moved, seconded by Sharon Hamilton, to approve Frank Probst as the UAA Summit Delegate. Motion carried unanimously.

#### **BOARD MEMBER ACTIVITY**

Nothing to report.

#### **MISCELLANEOUS CORRESPONDENCE/INFORMATION**

Nothing to report.

#### **NEW BUSINESS**

Nothing to report.

#### **RECESS TO CLOSED SESSION**

**MOTION:** Jim Johnson moved, seconded by Sharon Hamilton to convene the meeting in Closed Session pursuant to Sections 19.85(1)(a), (b), and (f), Wis. Stats., to consider the licensing or discipline of a person licensed by the Board or the investigation of charges against such a person. Specifically, to discuss the issue of case status reports, case closings, pending applications, class I hearings, and disciplinary proceedings. Motion carried unanimously by a roll call vote: Jim Johnson-yes; Frederick Franklin-yes; Tom Kilkenny-yes; Sharon Hamilton-yes; Frank Probst- yes.

Open Session recessed at 11:28 a.m.

#### **CLOSED SESSION**

The Board received a copy of the Division of Enforcement Case Status Report.

The Board deliberated on class I hearings, pending applications and case closures.

#### **RECONVENE IN OPEN SESSION**

**MOTION:** Jim Johnson moved, seconded by Sharon Hamilton, to reconvene the meeting in Open Session at 12:54 p.m. Motion carried unanimously.

#### **VOTING ON ITEMS CONSIDERED OR DELIBERATED UPON IN CLOSED SESSION**

##### **CASE CLOSINGS**

**MOTION:** Jim Johnson moved, seconded by Sharon Hamilton, to close the following case. Motion carried unanimously.

99 ACC 003 Larry L. Skaff P1 (Minor Violation)

## HEARINGS ON DENIED APPLICATIONS

### Class 1 Hearings

- Jane M. Dvorak (Rice Lake, WI)

**MOTION:** Sharon Hamilton moved, seconded by Tom Kilkenny, to reaffirm the previous decision to deny licensure as a certified public accountant to Jane M. Dvorak. Motion carried unanimously.

- Cynthia A. Roy

**MOTION:** Jim Johnson moved, seconded by Tom Kilkenny, to grant licensure as a certified public accountant to Cynthia A. Roy. Motion carried unanimously.

- Annamarie Kirsanoff

**MOTION:** Sharon Hamilton moved, seconded by Jim Johnson, to reaffirm the previous decision to deny licensure as a certified public accountant to Annamarie Kirsanoff. Motion carried unanimously.

### APPLICATION REVIEW

**MOTION:** Jim Johnson moved, seconded by Sharon Hamilton, to approve the following applications reviewed on September 30, 1999. Motion carried unanimously.

### FOR REGISTRATION AS A CERTIFIED PUBLIC ACCOUNTANT-Approved 34

Applicants applied based on examination, transfer of credit from another state (identified by #) and endorsement of license from another state (identified by \*).

BALL, GLENN  
BERLIN, CALVIN  
BODA, DENNIS  
BONTRAGER, BARBARA J  
BUENING, VICKI  
CAYON, BRIAN D  
EILERSTON, JENNIFER A  
ERICKSON, KATHRYN  
FITZGERALD, KATHLEEN M  
FORSLUND, KATHERINE \*  
FRANKLIN, CRAIG  
FURA, DAVID B  
GAU, GILLIAN  
GENEROTZKE, LORI  
GIBBON, JAYNE L  
GONWA, CHRISTIE A  
GRAAN, SANDRA  
HUOTARI, DANIEL #

KLINE, ROGER C \*  
LABONTE, PAUL  
LUTZ, LAURIE  
MACK, LAWRENCE E  
MUELLER, KAREN  
NEAL, TAWANDA  
NECHVATAL, CHAD  
NEU, MATTHEW D  
PRESS, SUSAN L  
PULKOWSKI, LINDA L  
RAMER, HUA J  
RASCHKE, KAREN  
SCHINKO, ELIZABETH  
STEINER, RAYMOND  
WATERBURY, STACEY K  
YAZAWA, STEVEN J

**MOTION:** Sharon Hamilton moved, seconded by Tom Kilkenny, to issue an intent to deny and request additional information on the following applications.  
Motion carried unanimously.

INTENT TO DENY- 2

MEYERS, KAREN V  
WIELGUS, ANDREW R

**MOTION:** Sharon Hamilton moved, seconded by Tom Kilkenny, to deny the following application. Motion carried unanimously.

DENY-1

CHIPMAN, SARAH J.

### **ADJOURNMENT**

**MOTION:** Jim Johnson moved, seconded by Sharon Hamilton, to adjourn the meeting at 12:58 p.m. Motion carried unanimously.